

County Auditor

Department Overview

The Gallatin County Auditor's Office independently serves the citizens of Gallatin County by promoting accountability, fiscal integrity and openness in County Government. The Office ensures the proper use of public resources by adhering to laws, regulations and by working with local government and its citizens.

The County Auditor is an elected position serving a four-year term. In general, the Auditor's responsibilities include, but are not limited to the following:

- To audit all claims against the county for compliance with county policies, state law and generally accepted accounting principles.
- Based on this review the Auditor makes a recommendation to the Board of County Commissioners to approve or deny payment of each claim presented.
- The County Auditor also examines the books and accounts of County and township officers on a quarterly basis, and
- Is responsible for other related duties as assigned by the County Commissioners.

Department Goals

- To promote open and accountable government by providing independent and impartial reviews, public access to information, and service for County government and the public.
- To ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.
- Effect change when needed and support existing good practices with technical assistance, advocacy special studies and audits.

Recent Accomplishments

- Increase the scope of scheduled audits.
- Conducted special audit of the County Planning Office.
- Worked closely with the Finance and Accounting Office to minimize duplication of work.
- Maintained reduction in staff below FY 2007 level.
- Established and implemented internal controls and necessary forms and procedures.
- Monitored vendor accounts for accuracy and elimination of duplicates.
- Supported Gallatin County Fair with help of the Treasurer's Office to accurately and timely report all revenues and payments for the Fair.
- Assisted in training County staff on Accounting and Auditing Policies and Procedures.
- Maintained F.A.AC.T. monthly meetings consisting of the Finance, Auditor, Accounting and Treasurer's Office to facilitate better communication within county offices.

GENERAL GOVERNMENT

County Auditor

Department Budget

Object of Expenditure	Actual FY 2008	Final FY 2009	Actual FY 2009	Start-Up FY 2010	Request FY 2010	Preliminary FY 2010	Final FY 2010
Personnel	\$ 144,008	\$ 148,721	\$ 135,661	\$ 150,200	\$ 150,200	\$ 150,253	\$ 150,253
Operations	30,056	20,300	19,159	16,861	16,816	16,816	16,816
Debt Service	-	-	-	-	-	-	-
Capital Outlay	5,177	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total	\$ 179,241	\$ 169,021	\$ 154,820	\$ 167,061	\$ 167,016	\$ 167,069	\$ 167,069

Budget by Fund Group

General Fund	\$ 179,241	\$ 169,021	\$ 154,820	\$ 167,061	\$ 167,016	\$ 167,069	\$ 167,069
Special Revenue Funds	-	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-	-
Total	\$ 179,241	\$ 169,021	\$ 154,820	\$ 167,061	\$ 167,016	\$ 167,069	\$ 167,069

Funding Sources

Tax Revenues	\$ 59,692	\$ 60,295	\$ 55,229	\$ 59,596	\$ 59,580	\$ 60,295	\$ 60,295
Non-Tax Revenues	87,513	92,118	84,379	91,050	91,026	92,118	92,118
Cash Reappropriated	32,036	16,607	15,212	16,415	16,410	14,655	14,655
Total	\$ 179,241	\$ 169,021	\$ 154,820	\$ 167,061	\$ 167,016	\$ 167,069	\$ 167,069

Department Personnel

No. of Positions	FT/PT	Title	FTE
1	Full-Time	Elected County Auditor	1.00
.5	Full-Time	Accountant	.50
1	Full-Time	Audit Technician	1.00
2.50		Total Program	2.50

County Auditor

2010 Budget Highlights

Personnel

- Changed Accounting Clerk to Audit Technician – increase costs funded for 2 years by vacancy savings;

Operations

- Decreased by \$3,484 from Operating Supplies and Travel.

Capital

-

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which the Auditor's Office is striving to fulfill those goals.

Exceptional Customer Service

- Continue to promote open and accountable government by providing independent and impartial reviews, public access to information, and service for County government and the public.
- Continue posting credit card activities and audit reports on the external website to enable public access and review.

Be Model for Excellence in Government

- To ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.
- Effect change when needed and support existing good practices with technical assistance, advocacy special studies and audits.
- Continue level of service to taxpayers, vendors and county employees
- Continue to find ways to reduce duplication of work and eliminate excess in county government.

Improve Communications

- Continue to facilitate meetings between Elected Officials, Departments and Agencies to resolve issues.
- Continue to help train Elected Officials, Department Heads and staff on any existing policies, new policies and any changes to those policies.

To be the Employer of Choice

- Promote training and education of Auditor staff.
- Assist in training other county staff when and where necessary.

GENERAL GOVERNMENT

County Auditor

WORKLOAD INDICATORS / PERFORMANCE MEASURES

Workload Indicators		Actual	Actual	Actual	Projected
Indicator		FY 2007	FY 2008	FY 2009	FY 2010
1.	Number of quarterly audits assigned	36	36	27	36
2.	Number of special audits/projects assigned	10	24	12	15
3.	Number of invoices reviewed and processed	21,600	22,000	22,000	22,000

Performance Measures		Actual	Actual	Actual	Projected
Measure		FY 2007	FY 2008	FY 2009	FY 2010
1.	Quarterly audits completed	75%	90%	75%	100%
2.	Special audits/projects completed	80%	90%	75%	75%
3.	Unqualified audit-countywide	100%	100%	100%	100%

Comments